

This job aid provides information for agency accounting staff who will use FPMT reports and data to support lease accounting reconciliation activities for AFRS and financial statement disclosures.

Overview .....	1
Lease Accounting Disclosure Form .....	1
Future Lease Payments Report.....	2
Future Receivable Lease Payments Report.....	3
Lease Accounting Activity Report .....	4
Sample - Lease Accounting Activity & AFRS Expenditures/Expenses.....	5
Receivable Lease Accounting Activity Report.....	6
Summary Lease Accounting Report .....	7
Sample - Summary Lease Accounting & AFRS Expenditures/Expenses.....	8
Summary Receivable Lease Accounting Report.....	9

## Overview

Use the FPMT reports and data to support reconciliation activities and ledger entries to comply with lease accounting under GASB 87. Reference the [GASB 87 page](#) on the OFM website for additional information about lease accounting.

Reference	Additional Information
Future Lease Payments Report	Use the future lease/receivable lease payments report for incremental summary of principal and interest for lease/receivable lease contracts.
Accounting Activity Report Summary Accounting Report	Use the accounting activity and summary accounting report for information to support ledger entries and reconciliation activities.
Lease Accounting Transactions	Use the job aid for lease accounting transactions for additional information and details about event types for lessees and lessors. ✓ The lease accounting transactions job aid also includes information about FPMT/AFRS integration and recording accounting entries manually in AFRS.
AFRS Daily Report	The AFRS daily report includes documents with a list of transactions and transaction errors. Reference the job aid for <a href="#">AFRS daily report</a> for additional information.
Amortization Schedule Report	The amortization schedule calculates the present value of all active payments on the lease contract. It is available from the list of reports for lease contracts and receivable lease contracts for facilities, land, and other assets. Reference the job aid for <a href="#">amortization schedule</a> for additional information.

## Lease Accounting Disclosure Form

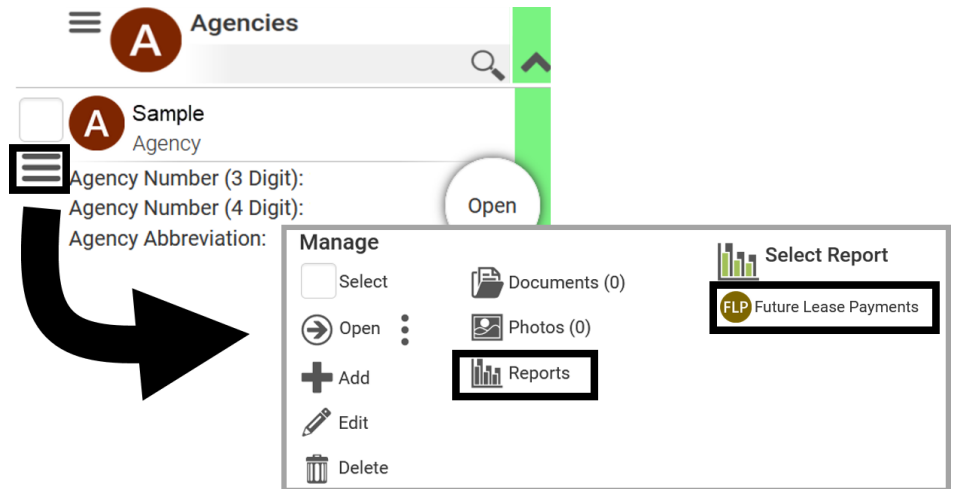
The leases disclosure form will be updated to provide new information needed for the financial statement disclosures under GASB 87. OFM will provide training resources to explain how to answer the new questions.

- ✓ Use the future lease payments report and future receivable lease payments report for information required for the leases disclosure form. These reports provide a summary of principal and interest requirements to maturity for each of the five subsequent fiscal years and in five-year increments thereafter for lease/receivable lease contracts.

## Future Lease Payments Report

The future lease payments report is available from the agency menu. It provides a summary of principal and interest requirements to maturity for each of the five subsequent fiscal years and in five-year increments thereafter for lease contracts.

1. **Select:** Menu.
2. **Select:** Reports.
3. **Select:** Future lease payments.



Agencies

Sample Agency

Agency Number (3 Digit):  
Agency Number (4 Digit):  
Agency Abbreviation:

Open

**Manage**

- Select
- Open
- Add
- Edit
- Delete

Documents (0)  
Photos (0)  
**Reports**

**Select Report**

**FLP Future Lease Payments**

4. **Input:** First fiscal year.
  5. **Select:** Request report.
- FPMT will display the report results.

**First Fiscal Year**

**REQUEST REPORT** Cancel

→ In this example, the report results are displayed.

**FLP Future Lease Payments**  
Sample Agency

Report generated on  
Sample Date/Time

[Download Excel Report](#) [Download PDF Report](#)

1 of 1 100%

**Principal and Interest Requirements to Maturity**

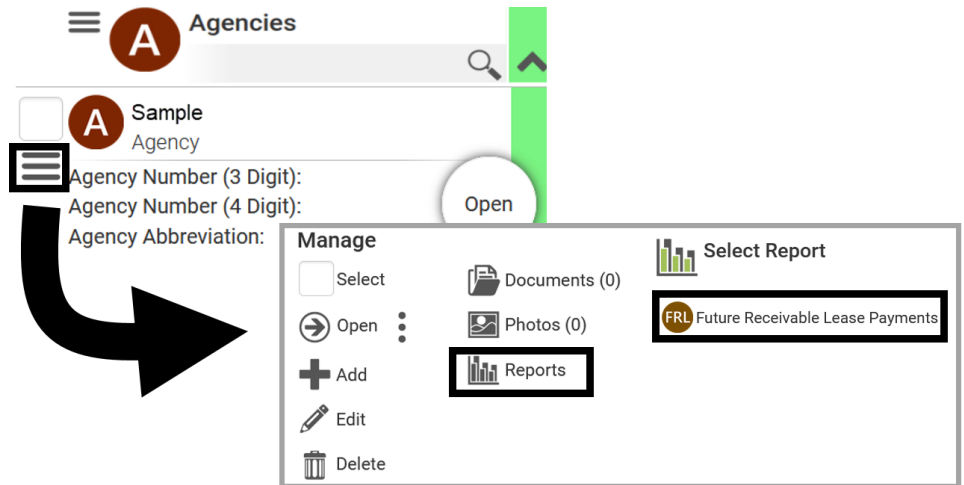
Sample Agency

	Principal	Interest	Total Payment Amount
<b>By Fiscal Year:</b>			
2021	Sample	Sample	Sample
2022	Sample	Sample	Sample
2023	Sample	Sample	Sample
2024	Sample	Sample	Sample
2025	Sample	Sample	Sample
<b>Total</b>	\$ Sample	\$ Sample	\$ Sample

## Future Receivable Lease Payments Report

The future receivable lease payments report is available from the agency menu. It provides a summary of principal and interest requirements to maturity for each of the five subsequent fiscal years and in five-year increments thereafter for receivable lease contracts.

1. **Select:** Menu.
2. **Select:** Reports.
3. **Select:** Future receivable lease payments.



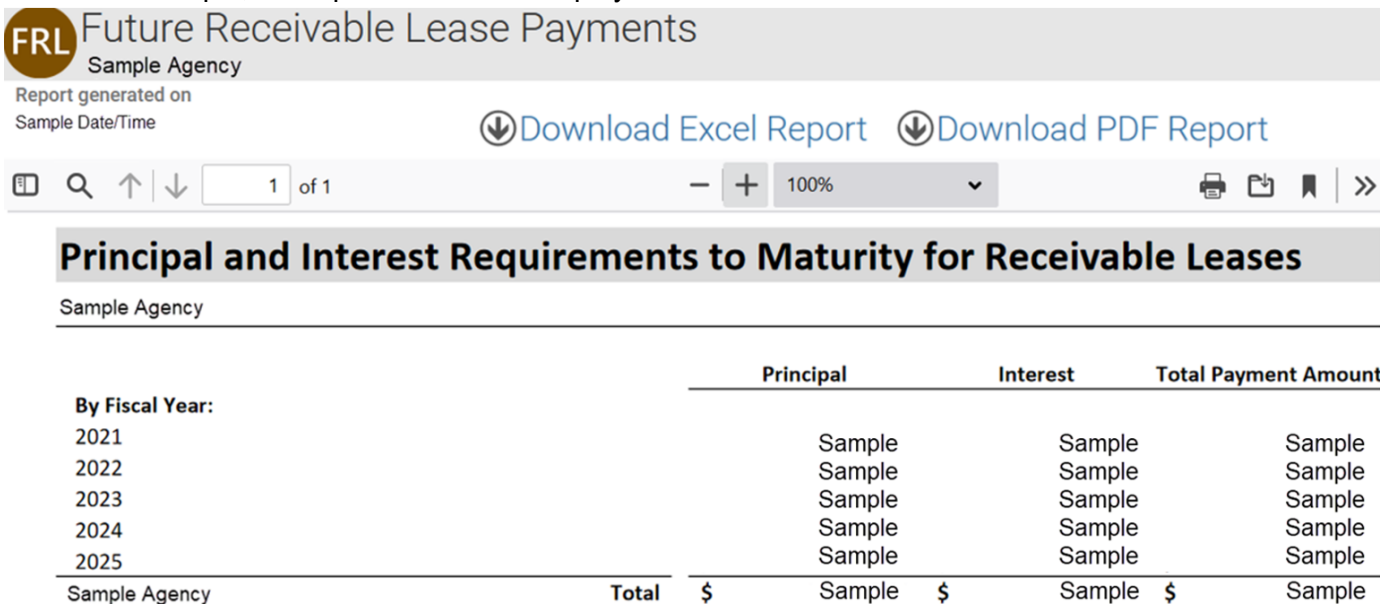
The screenshot shows the 'Agencies' menu with a search bar and an 'Open' button. A large black arrow points from the 'Open' button to a 'Manage' dropdown menu. In the 'Manage' menu, the 'Reports' option is highlighted. To the right, a 'Select Report' dialog box shows 'FRL Future Receivable Lease Payments' selected.

4. **Input:** First fiscal year.
5. **Select:** Request report.  
→ FPMT will display the report results.

**First Fiscal Year**

**REQUEST REPORT** Cancel

→ In this example, the report results are displayed.



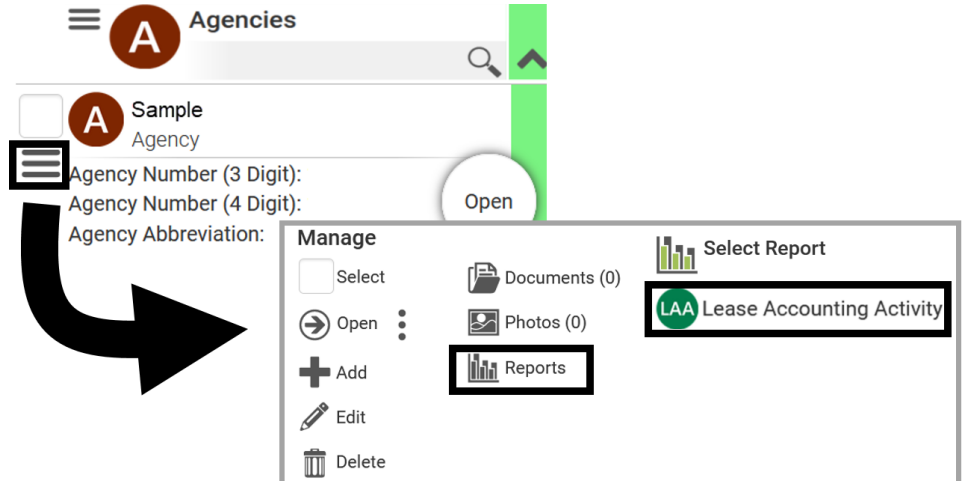
The screenshot shows the 'Future Receivable Lease Payments' report for 'Sample Agency'. It includes download links for Excel and PDF reports, a toolbar with search and navigation icons, and a table of principal and interest requirements.

		Principal	Interest	Total Payment Amount
<b>By Fiscal Year:</b>				
2021		Sample	Sample	Sample
2022		Sample	Sample	Sample
2023		Sample	Sample	Sample
2024		Sample	Sample	Sample
2025		Sample	Sample	Sample
Sample Agency	<b>Total</b>	\$ Sample	\$ Sample	\$ Sample

## Lease Accounting Activity Report

The lease accounting activity report is available from the agency menu. It provides a summary of lease accounting activity.

1. **Select:** Menu.
2. **Select:** Reports.
3. **Select:** Lease accounting activity.



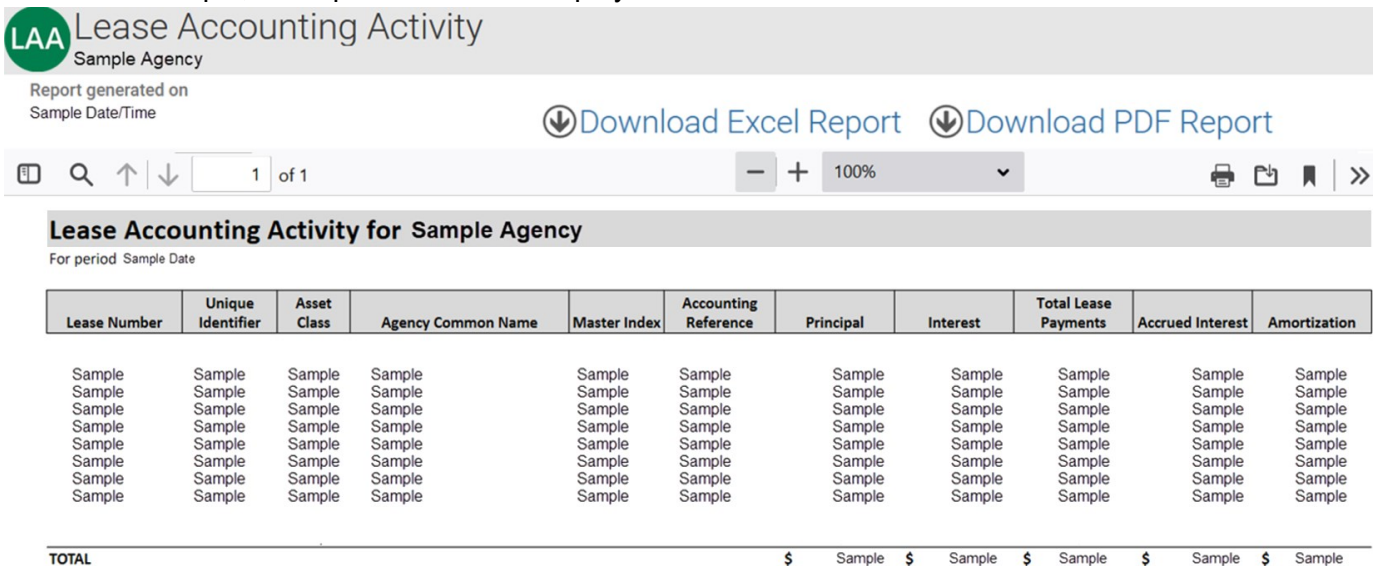
The screenshot shows the 'Agencies' menu with a search bar and an 'Open' button. A large black arrow points from the 'Open' button to the 'Reports' section in the 'Manage' dropdown menu. In the 'Reports' section, the 'LAA Lease Accounting Activity' option is highlighted with a red box. The 'Select Report' dropdown also shows 'LAA Lease Accounting Activity' as the selected option.

4. **Input:** Fiscal year.  
→ This report contains data for a full fiscal year (July 1 through June 30).
5. **Select:** Request report.  
→ FPMT will display the report results.

**Fiscal Year**

**REQUEST REPORT** Cancel

→ In this example, the report results are displayed.



The screenshot shows the 'LAA Lease Accounting Activity' report for 'Sample Agency'. It includes a header with the report title, a 'Report generated on' date, and links to 'Download Excel Report' and 'Download PDF Report'. Below the header is a table with 11 columns: Lease Number, Unique Identifier, Asset Class, Agency Common Name, Master Index, Accounting Reference, Principal, Interest, Total Lease Payments, Accrued Interest, and Amortization. The table contains 10 rows of sample data and a 'TOTAL' row at the bottom. The 'TOTAL' row shows values for Principal, Interest, Total Lease Payments, Accrued Interest, and Amortization.

Lease Number	Unique Identifier	Asset Class	Agency Common Name	Master Index	Accounting Reference	Principal	Interest	Total Lease Payments	Accrued Interest	Amortization
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
<b>TOTAL</b>						\$ Sample	\$ Sample	\$ Sample	\$ Sample	\$ Sample

### Sample - Lease Accounting Activity & AFRS Expenditures/Expenses

Below is a simple example of how the lease accounting activity report from FPMT should tie to the expenditures/expenses in AFRS. Please note that your agency may have multiple building and/or equipment leases that would all get recorded in the same sub-subobjects. The Expenditure Summary Flexible Report was run at the Agency level because the master index may have fund splits that would result in the lease payments being recorded in multiple funds.

- ✓ The report is showing the total amortization expense recorded for the lease contract, either in Account 997 for governmental funds or in the Operating Account, if it is a proprietary fund.

#### Lease Accounting Activity for Agency 105 - Office of Financial Management

For period July 1, 2021 - June 30, 2022

Lease Number	Unique Identifier	Asset Class	Agency Common Name	Master Index	Accounting Reference	Principal	Interest	Total Lease Payments	Accrued Interest	Amortization
SRL-012345	SA0001	Equipment	HQ Copy Machine	000A1310	253	\$160,373.77 <b>A</b>	\$4,626.23 <b>B</b>	\$165,000.00	\$416.61 <b>C</b>	\$162,233.62
SRL-123456	LA0001	Land	Capital Way Land	00127665		\$352,735.69 <b>D</b>	\$7,264.31 <b>E</b>	\$360,000.00	\$463.46 <b>F</b>	\$355,369.94
<b>TOTAL</b>						<b>\$ 513,109.47</b>	<b>\$ 11,890.53</b>	<b>\$ 525,000.00</b>	<b>\$ 880.07</b>	<b>\$ 517,603.56</b>

#### OFM

#### 105 - Office of Financial Management

Expenditure Summary Flexible

Report Number: EXF02

Date Run: Sep 24, 2021 10:57AM

Biennium: 2023

Fiscal Months: Jul FY1 Through: Adj FY1

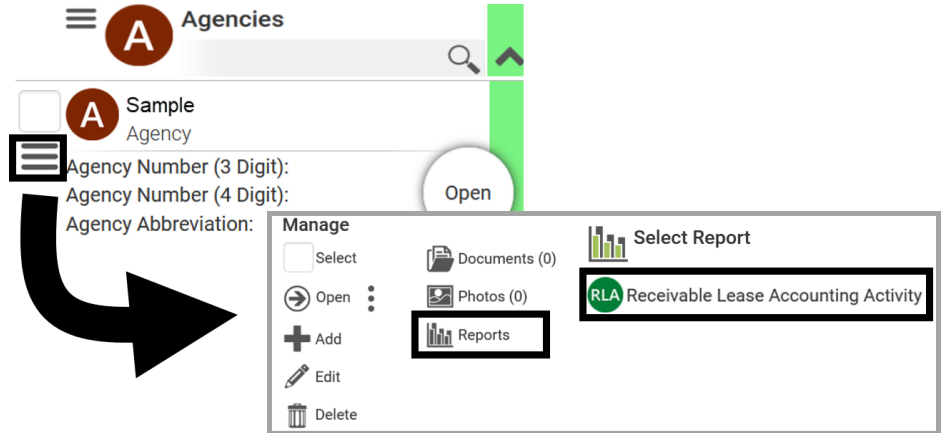
Transactions Through: Closed

	Disbursements	Liquidations	Accruals	Encumbrances	Total
<b>By Subobject/Sub-subobject</b>					
ED - Rentals and Leases - Land & Buildings					
- Not Specified	31,247.88	0.00	3,000.73	0.00	34,248.61
D050 - Parking	21,796.00	0.00	266.00	0.00	22,062.00
D060 - Storage Or Space	7,788.71	0.00	902.00	0.00	8,690.71
D200 - Lease Principal	352,735.69 <b>D</b>	0.00	0.00	0.00	352,735.69
D201 - Lease Interest	7,264.31 <b>E</b>	0.00	463.46 <b>F</b>	0.00	7,727.77
ED - Rentals and Leases - Land & Buildings	420,832.59	0.00	4,632.19	0.00	425,464.78
EH - Rental & Leases - Furn & Equipment					
- Not Specified	(63,247.08)	0.00	275.00	0.00	(62,972.08)
H090 - Conference, Exhibit and Meeting Space	194,808.01	0.00	0.00	0.00	194,808.01
H200 - Lease Principal	160,373.77 <b>A</b>	0.00	0.00	0.00	160,373.77
H201 - Lease Interest	4,626.23 <b>B</b>	0.00	416.61 <b>C</b>	0.00	5,042.84
EH - Rental & Leases - Furn & Equipment	296,560.93	0.00	691.61	0.00	302,020.38
<b>Total for Agency</b>					
By Subobject/Sub-subobject	717,393.52	0.00	5,323.80	0.00	727,485.16

## Receivable Lease Accounting Activity Report

The receivable lease accounting activity report is available from the agency menu. It provides a summary of receivable lease accounting activity.

1. **Select:** Menu.
2. **Select:** Reports.
3. **Select:** Receivable lease accounting activity.




4. **Input:** Fiscal year.  
→ This report contains data for a full fiscal year (July 1 through June 30).
5. **Select:** Request report.  
→ FPMT will display the report results.

Fiscal Year

**REQUEST REPORT** Cancel

→ In this example, the report results are displayed.



### Receivable Lease Accounting Activity

Sample Agency

Report generated on  
Sample Date/Time

[Download Excel Report](#)
[Download PDF Report](#)

of 1
 100%

#### Receivable Lease Accounting Activity for Sample Agency

For period Sample Date

Unique Identifier	Receivable Contract Number	Asset Class	Agency Common Name	Master Index	Accounting Reference	Principal	Interest	Total Lease Payments	Accrued Interest	Lease Revenue
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
<b>TOTAL</b>						\$ Sample	\$ Sample	\$ Sample	\$ Sample	\$ Sample





The lease accounting activity report is available from the agency menu. It provides a summary of receivable lease accounting activity.

- 
- The screenshot shows the 'Agency Management' interface. At the top, there's a header with a hamburger menu icon and the title 'Agency Management'. Below the header, there's a list of agencies. The first agency is 'Sample Agency' with a red circular icon containing the letter 'A'. To the left of the agency list, there's a sidebar with a hamburger menu icon. A large black arrow points from the sidebar menu to the 'Reports' option in the 'Manage' menu. The 'Manage' menu is open, showing options: 'Select', 'Open', 'Add', 'Edit', and 'Delete'. The 'Reports' option is highlighted with a black box. To the right of the 'Manage' menu, there's a 'Select Report' section with a bar chart icon and a list of reports. The 'SLA Summary Lease Accounting' report is highlighted with a black box.
- Agencies
- Sample Agency
- Agency Number (3 Digit):
- Agency Number (4 Digit):
- Agency Abbreviation:
- Open
- Manage
- Select
- Open
- Add
- Edit
- Delete
- Documents (0)
- Photos (0)
- Reports
- Select Report
- SLA Summary Lease Accounting

- Month

Year

SLA Summary Lease Accounting  
Sample Agency

[Download Excel Report](#)   [Download PDF Report](#)

– + 100%

As of Sample Date

[illegible]

\$	Sample	\$	Sample	\$	Sample	\$	Sample
----	--------	----	--------	----	--------	----	--------



## Lease Accounting Reconciliation Facilities Portfolio Management System (FPMT)

### Sample - Summary Lease Accounting & AFRS Expenditures/Expenses

Below is a simple example of how the summary lease accounting report from FPMT should tie to the related asset and liability balances in AFRS. Please note that your agency may have multiple building and/or equipment leases that would all get recorded in the same general ledger accounts. The General Ledger Trial Balance Report from Enterprise Reporting was run at the Agency level because the master index may have fund splits that would result in the lease asset and right-to-use lease liability being recorded in multiple funds.

#### Leases for 105 - Office of Financial Management

As of June 30, 2022

Lease Number	Unique Identifier	Asset Type	Agency Common Name	Master Index	Accounting Reference	Lease Start Date	Lease End Date	Lease Term	Useful Life	Asset Balance	Cumulative Amortization	Net Balance	Lease Liability Balance
SRL-123456	LA0001	Land	Capitol Way Land	00127665		4/1/2021	3/31/2024	3		\$ A 1,066,109.82	\$ B 444,212.43	\$ 621,897.40	\$ 624,889.35
SRL-012345	SA0001	Equipment	HQ Copy Machine	000A1310	253	8/25/2021	8/24/2026	5		\$ C 884,910.66	\$ D 162,233.62	\$ 722,677.04	\$ 724,536.89
										\$ 1,951,020.48	\$ 606,446.05	\$ 1,344,574.43	\$ E 1,349,426.23

#### OFM

#### 105 - Office of Financial Management General Ledger Trial Balance

Report Number: GL05

Biennium: 2023

Fiscal Months: Jul FY1

Through: Adj FY1

Date Run: Sep 24, 2021 12:34PM

Transactions Through: Sep 23, 2021 8:00PM

General Ledger	Beginning Biennium	Debit	Credit	Bal Thru Adj FY1
0110 - Approved Estimated Ftes	0.00	0.00	(132.00)	(132.00)
0120 - Actual Ftes	0.00	1,140.78	0.00	1,140.78
0130 - Accrued Ftes	0.00	457.38	(457.38)	0.00
0998 - Statistical Clearing Account	0.00	589.38	(1,598.16)	(1,008.78)
1312 - Accounts Receivable	141,303.66	157,100.90	(74,073.60)	224,330.96
1324 - Salaries and Benefits Receivable	0.00	0.00	(1,020.09)	(1,020.09)
1351 - Due From Federal Government	7,887,569.91	0.00	(6,421,460.82)	1,466,109.09
1352 - Due From Other Governments	101,400.00	100,350.00	(100,700.00)	101,050.00
1353 - Due From Other Funds	913,050.64	291,272.04	(609,019.02)	595,303.66
1354 - Due From Other Agencies	13,539,527.57	7,153,419.47	(14,887,010.07)	5,805,936.97
1383 - Travel Advances	0.00	3,605.00	0.00	3,605.00
1820 - Net Outstanding Long-Term Debt	3,492,044.68	0.00	0.00	3,492,044.68
2410 - Furnishings & Equipment	81,219,032.58	0.00	0.00	81,219,032.58
2420 - Allowance for Depr- Furnishings/Equip	(77,754,488.03)	0.00	0.00	(77,754,488.03)
2510 - Construction in Progress	10,953,865.52	0.00	0.00	10,953,865.52
2610 - Lease Asset - Land	1,066,109.82	0.00	0.00	1,066,109.82 A
2620 - Allowance for Amortization - Land Lease As	(88,842.49)	0.00	(355,369.94)	(444,212.43) B
2650 - Lease Asset - Equipment	0.00	884,910.66	0.00	884,910.66 C
2660 - Allowance for Amortization - Equipment Lea	0.00	0.00	(162,233.62)	(162,233.62) D
3205 - Accrued Revenues	0.00	20,617,491.89	(7,471,441.86)	13,146,050.03
3210 - Cash Revenues	0.00	0.00	(20,694,375.62)	(20,694,375.62)
4310 - Current Treasury Cash Activity	0.00	35,500,248.36	(36,048,444.68)	(548,196.32)
4320 - Beginning Treasury Cash Balance Admin AG	1,553,258,830.43	0.00	0.00	1,553,258,830.43
4325 - Beginning Treasury Cash Balance-Agency	1,009,760.62	0.00	0.00	1,009,760.62
5111 - Accounts Payable	(3,854,208.35)	9,139,966.55	(6,348,333.11)	(1,062,574.91)
5112 - Interest Payable	0.00	0.00	(880.07)	(880.07)
5115 - Contracts Payable	(822,415.37)	822,415.37	0.00	0.00
5116 - Retained Percentages Payable	(318,327.93)	0.00	0.00	(318,327.93)
5124 - Accrued Salaries and Fringe Benefits Pay	(2,265,352.49)	20,113,162.65	(17,847,278.82)	531.34
5153 - Due to Other Funds	(913,050.64)	608,559.04	(290,798.76)	(595,290.36)
5154 - Due to Other Agencies	(2,126,770.40)	3,284,482.38	(1,477,556.58)	(319,844.60)
5174 - Right-to-Use Lease Liability	(352,735.69)	513,109.47	(691,816.85)	(531,443.08)
5180 - Paid Family & Med Leave Deductions Payab	(44,706.42)	44,722.26	(45,873.52)	(45,857.68)
5181 - Employee Insurance Deductions Payable	(37.50)	1,504,807.00	(1,504,769.50)	0.00
5187 - Industrial Insur. & Med. Aid Deduct'ns P	(49,968.79)	69,380.12	(69,887.23)	(50,475.90)
5194 - Liability for Cancelled Warrants/Checks	(5,180.00)	0.00	0.00	(5,180.00)
F 5199 - Other Liabilities	0.00	2,438.91	(3,838.91)	(1,400.00)
N 5274 - Right-to-Use Lease Liability	(624,889.35)	691,816.08	(884,910.66)	(817,983.16) E

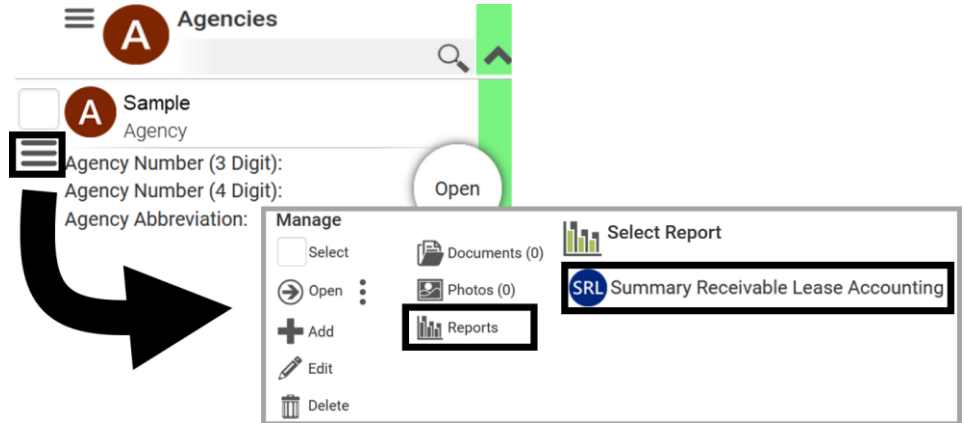
Accrued Interest on  
Lease Accounting  
Activity Report



## Summary Receivable Lease Accounting Report

The lease accounting activity report is available from the agency menu. It provides a summary of receivable lease accounting activity.

1. **Select:** Menu.
2. **Select:** Reports.
3. **Select:** Summary receivable lease accounting.




4. **Select:** Month.  
→ This report will display data through the end of the month selected. For example, June 2022 will display data through June 30, 2022.
5. **Input:** Year.
6. **Select:** Request report.  
→ FPMT will display the report results.

Month

Year

**REQUEST REPORT**

→ In this example, the report results are displayed.



### Summary Receivable Lease Accounting

Sample Agency

Report generated on Sample Date/Time

[Download Excel Report](#)
[Download PDF Report](#)

of 1
 100%

#### Receivable Leases for Sample Agency

As of Sample Date

Unique Identifier	Receivable Contract Number	Asset Type	Agency Common Name	Master Index	Accounting Reference	Receivable Contract Start Date	Receivable Contract End Date	Receivable Contract Term	Deferred Inflow Balance	Receivable Balance
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample	Sample
									\$ Sample	\$ Sample